

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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DELPHI CORPORATION,

Debtor.

In re: Case No. 05-44481
Chapter 11
Honorable Robert D. Drain

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**RESPONSE OF CITY OF VANDALIA, OHIO TO DEBTORS' NINETEENTH
OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. §502(b)
AND FED.R.BANKR.P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, (C) UNTIMELY CLAIM, AND (D) CLAIMS SUBJECT
TO MODIFICATION, TAX, CLAIMS SUBJECT TO MODIFICATION,
MODIFIED CLAIMS ASSERTING RECLAMATION, AND CONSENSUALLY
MODIFIED AND REDUCED CLAIMS**

Claimant City of Vandalia, Ohio ("Vandalia"), makes this response with respect to the Debtors' Objection to Vandalia's claim #7219 in the amount of \$46,961.95 ("Claim").

1. The Claim represents withholding taxes for year 2004 (see attached).
2. Vandalia has reviewed its records with regard to the Claim, and has determined that the Claim is against Delphi Automotive Systems Services, LLC.
3. The Claim therefore belongs in Case No. 05-44632 rather than 05-44481.

Wherefore, Vandalia requests this Court dismiss the Debtors' Objection and order the Debtors to amend said Objection to call for the modification of the Claim to reflect the accurate case number of 05-44632.

Respectfully Submitted,

Dated: August 9, 2007

/s/ Sarah B. Chapman Carter

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